

Form F-66 (IA-2) (7-13-2018)		STATE OF IOWA 2018 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2018	
CITY OF <u>Waverly</u> , IOWA DUE: December 1, 2018		16200900800000 WAVERLY CITY 200 1ST STREET NE BOX 616 WAVERLY, IA 50677	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies. (Please correct any error in name, address, and ZIP Code)	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	6,088,658		6,088,658	6,061,652																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	6,088,658		6,088,658	6,061,652																				
Delinquent property taxes	0		0	0																				
TIF revenues	1,205,931		1,205,931	1,235,000																				
Other city taxes	1,852,689	0	1,852,689	1,272,234																				
Licenses and permits	29,982	0	29,982	32,460																				
Use of money and property	242,381	132,958	375,339	220,614																				
Intergovernmental	2,693,502	0	2,693,502	3,605,377																				
Charges for fees and service	519,638	4,520,987	5,040,625	5,183,878																				
Special assessments	74,396	0	74,396	70,568																				
Miscellaneous	500,142	25,538	525,680	473,754																				
Other financing sources, including transfers in	7,204,147	403,064	7,607,211	7,739,546																				
Total revenues and other sources	20,411,466	5,082,547	25,494,013	25,895,083																				
Expenditures and Other Financing Uses																								
Public safety	2,234,158	0	2,234,158	2,286,194																				
Public works	1,843,155	0	1,843,155	1,847,078																				
Health and social services	9,874	0	9,874	23,874																				
Culture and recreation	2,370,215	0	2,370,215	2,479,484																				
Community and economic development	724,267	0	724,267	772,261																				
General government	1,047,289	0	1,047,289	997,885																				
Debt service	3,640,365	0	3,640,365	3,935,011																				
Capital projects	4,186,435	0	4,186,435	4,980,981																				
Total governmental activities expenditures	16,055,758	0	16,055,758	17,322,768																				
Business type activities	0	3,667,831	3,667,831	3,986,748																				
Total ALL expenditures	16,055,758	3,667,831	19,723,589	21,309,516																				
Other financing uses, including transfers out	4,048,206	1,109,168	5,157,374	5,547,376																				
Total ALL expenditures/And other financing uses	20,103,964	4,776,999	24,880,963	26,856,892																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	307,502	305,548	613,050	-961,809																				
Beginning fund balance July 1, 2017	6,140,608	3,307,696	9,448,304	9,469,038																				
Ending fund balance June 30, 2018	6,448,110	3,613,244	10,061,354	8,507,229																				
Note - These balances do not include \$ <u>401,964</u> held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2018</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2018</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 12,260,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 2,740,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 188,808</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 5,595,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 36,810,958</td> </tr> </table>					Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents	General obligation debt	\$ 12,260,000	Other long-term debt	\$ 0	Revenue debt	\$ 2,740,000	Short-term debt	\$ 188,808	TIF Revenue debt	\$ 5,595,000					General obligation debt limit	\$ 36,810,958
Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents																					
General obligation debt	\$ 12,260,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 2,740,000	Short-term debt	\$ 188,808																					
TIF Revenue debt	\$ 5,595,000																							
		General obligation debt limit	\$ 36,810,958																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 11-15-2018		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Jenifer J Mein, Finance Director		Telephone \longrightarrow	Area Code 319	Number 352 4252																				
Signature of Mayor or other City official (Name and Title)			Date signed 11/19/2018																					
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF Waverly						SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	3,548,833	1,257,972		1,281,853			6,088,658			6,088,658	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	3,548,833	1,257,972		1,281,853	0		6,088,658		T01	6,088,658	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	3,548,833	1,257,972		1,281,853	0	0	6,088,658			6,088,658	6					
7	TIF revenues			1,205,931				1,205,931		T01	1,205,931	7					
8	Other city taxes																
8	Utility tax replacement excise taxes	120,132	42,046		38,266			200,444		T15	200,444	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	30,854	30,854					61,708		T15	61,708	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax	188,196						188,196		T19	188,196	13					
14	Other local option taxes		1,402,341					1,402,341		T09	1,402,341	14					
15	TOTAL OTHER CITY TAXES	339,182	1,475,241		38,266	0	0	1,852,689	0		1,852,689	15					
16	Section B - LICENSES AND PERMITS	29,982						29,982		T29	29,982	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	38,392	2,001	1,530	1,419	2,003		45,345	34,481	U20	79,826	18					
19	Rents and royalties	177,191						177,191	98,477	U40	275,668	19					
20	Other miscellaneous use of money and property					19,845		19,845		U20	19,845	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	215,583	2,001	1,530	1,419	21,848	0	242,381	132,958		375,339	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants					385,912		385,912		B89	385,912	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes	193,044						193,044		B30	193,044	31					
32								0			0	32					
33	Total Federal grants and reimbursements	193,044	0		0	385,912	0	578,956	0		578,956	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Waverly		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,259,825					1,259,825		C46	1,259,825	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	646				11,726		12,372		C89	12,372	49
50	Iowa Department of Transportation	13,200						13,200		C89	13,200	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	State Grant-Library	11,038						11,038			11,038	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	24,884	1,259,825	0	0	11,726	0	1,296,435	0		1,296,435	60
61												61
62	Local grants and reimbursements											62
63	County contributions	13,390						13,390			13,390	63
64	Library service	64,171						64,171		D89	64,171	64
65	Township contributions	5,383						5,383		D89	5,383	65
66	Fire/EMT service							0		D89	0	66
67	WU Contribution - Pass Thru	169,932						169,932		D89	169,932	67
68	WU Street Lighting	273,738				276,642		550,380			550,380	68
69	Local Grants - Forfeiture Revenues	14,355				500		14,855			14,855	69
70	Total local grants and reimbursements	540,969	0	0	0	277,142	0	818,111	0		818,111	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	758,897	1,259,825	0	0	674,780	0	2,693,502	0		2,693,502	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,337,278	A91	1,337,278	73
74	Sewer							0	1,728,619	A80	1,728,619	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	1,455,090	A81	1,455,090	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF Waverly		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	1,752						1,752		A89	1,752	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	125						125		A03	125	98
99	Library charges	6,028						6,028		A89	6,028	99
100	Park, recreation, and cultural charges	286,844						286,844		A61	286,844	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	205,645						205,645			205,645	102
103	Public Services	19,244						19,244			19,244	103
104	TOTAL CHARGES FOR SERVICE	519,638	0	0	0	0	0	519,638	4,520,987		5,040,625	104
105												105
106	Section F - SPECIAL ASSESSMENTS					74,396		74,396		U01	74,396	106
107	Section G - MISCELLANEOUS											107
108	Contributions	27,746				37,493	5,110	70,349		U99	70,349	108
109	Deposits and sales/fuel tax refunds	16,004				5,713		21,717	9,827	U99	31,544	109
110	Sale of property and merchandise	145,390				90,000		235,390	5,557	U11	240,947	110
111	Fines	47,185						47,185	6,278	U30	53,463	111
112	Internal service charges	0						0		NR	0	112
113	Other miscellaneous - Specify	0						0			0	113
114	Reimbursements	88,342						88,342	3,876		92,218	114
115	Insurance Settlements	1,975						1,975			1,975	115
116	Trees Forever	17,920						17,920			17,920	116
117		17,264						17,264			17,264	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	361,826	0	0	0	133,206	5,110	500,142	25,538		525,680	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF Waverly						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	5,773,941	3,995,039	1,207,461	1,321,538	904,230	5,110	13,207,319	4,679,483		17,886,802	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	60,000						60,000		NR	60,000	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					2,389,837		2,389,837		NR	2,389,837	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	1,152,048	100,000		1,238,990	891,746		3,382,784	403,064		3,785,848	127				
128	Internal TIF loans and transfers in	50,000			1,196,526	125,000		1,371,526			1,371,526	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	1,262,048	100,000	0	2,435,516	3,406,583	0	7,204,147	403,064		7,607,211	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,035,989	4,095,039	1,207,461	3,757,054	4,310,813	5,110	20,411,466	5,082,547		25,494,013	132				
133												133				
134	Beginning fund balance July 1, 2017	2,837,992	1,400,164	592,574	6,480	794,905	508,493	6,140,608	3,307,696		9,448,304	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	9,873,981	5,495,203	1,800,035	3,763,534	5,105,718	513,603	26,552,074	8,390,243		34,942,317	136				
137												137				
138												138				
139												139				
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158												158				
159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF Waverly		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention	1,427,461	615,582					2,043,043		E62	2,043,043	2
3	Jail							0		E04	0	3
4	Emergency management							0		E89	0	4
5	Flood control							0		E59	0	5
6	Fire department	143,374	10,640					154,014		E24	154,014	6
7	Ambulance	36,371						36,371		E32	36,371	7
8	Building inspections							0		E66	0	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control	730						730		E32	730	10
11	Other public safety							0		E89	0	11
12								0			0	12
13								0			0	13
14	TOTAL PUBLIC SAFETY	1,607,936	626,222		0	0	0	2,234,158			2,234,158	14
15	Section B — PUBLIC WORKS											15
16	Roads, bridges, sidewalks	84,339	1,089,269					1,173,608		E44	1,173,608	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting	267,576						267,576		E44	267,576	18
19	Traffic control safety							0		E44	0	19
20	Snow removal		68,859					68,859		E44	68,859	20
21	Highway engineering							0		E44	0	21
22	Street cleaning		47,974					47,974		E81	47,974	22
23	Airport (if not an enterprise)	81,710						81,710		E01	81,710	23
24	Garbage (if not an enterprise)							0		E81	0	24
25	Other public works							0		E89	0	25
26	Public Works Administration		58,515					58,515			58,515	26
27	Engineering Management Services	87,244	57,669					144,913			144,913	27
28	TOTAL PUBLIC WORKS	520,869	1,322,286		0	0	0	1,843,155			1,843,155	28
29	Section C — HEALTH AND SOCIAL SERVICES											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control							0		E32	0	34
35	Community mental health							0		E32	0	35
36	Other health and social services	9,874						9,874		E79	9,874	36
37								0			0	37
38								0			0	38
39	TOTAL HEALTH AND SOCIAL SERVICES	9,874	0		0	0	0	9,874			9,874	39
40	Section D — CULTURE AND RECREATION											40
41	Library services	729,675	147,410					877,085		E52	877,085	41
42	Museum, band, theater	1,531						1,531		E61	1,531	42
43	Parks	498,746	102,481					601,227		E61	601,227	43
44	Recreation	572,921	82,308					655,229		E61	655,229	44
45	Cemetery	121,997	9,580					131,577		E03	131,577	45
46	Community center, zoo, marina, and auditorium	79,463	8,682					88,145		E61	88,145	46
47	Other culture and recreation	15,421						15,421		E61	15,421	47
48								0			0	48
49								0			0	49
50	TOTAL CULTURE AND RECREATION	2,019,754	350,461		0	0	0	2,370,215			2,370,215	50

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Waverly		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification	21,753						21,753		E89	21,753	52
53	Economic development	104,060	55,436					159,496		E89	159,496	53
54	Housing and urban renewal							0		E50	0	54
55	Planning and zoning	132,944	53,753					186,697		E29	186,697	55
56	Other community and economic development	65,352		949				66,301		E89	66,301	56
57	TIF Rebates	60,740		109,280				170,020		E89	170,020	57
58	WU-Wartburg Pass Thru	120,000						120,000			120,000	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	504,849	109,189	110,229	0	0	0	724,267			724,267	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	131,536	41,631					173,167		E29	173,167	61
62	Clerk, Treasurer, financial administration	442,619	143,738					586,357		E23	586,357	62
63	Elections	14,760						14,760		E89	14,760	63
64	Legal services and city attorney	87,760	14,360					102,120		E25	102,120	64
65	City hall and general buildings							0		E31	0	65
66	Tort liability	86,501						86,501		E89	86,501	66
67	Other general government	-13,784	76,378					62,594		E89	62,594	67
68	Cable TV Franchise		21,790					21,790			21,790	68
69								0			0	69
70	TOTAL GENERAL GOVERNMENT	749,392	297,897		0	0	0	1,047,289			1,047,289	70
71	Section G — DEBT SERVICE				3,640,365			3,640,365			3,640,365	71
72								0			0	72
73								0			0	73
74	TOTAL DEBT SERVICE	0	0	0	3,640,365	0	0	3,640,365			3,640,365	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75
76						3,260,621		3,260,621			3,260,621	76
77								0			0	77
78	Subtotal Regular Capital Projects	0	0		0	3,260,621	0	3,260,621			3,260,621	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80	CRPKWY					925,814		925,814			925,814	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0		0	925,814	0	925,814			925,814	82
83	TOTAL CAPITAL PROJECTS	0	0		0	4,186,435	0	4,186,435			4,186,435	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,412,674	2,706,055	110,229	3,640,365	4,186,435	0	16,055,758			16,055,758	84
85	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											85
86												86
TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"												

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Waverly		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)		(h)				
87	Section I — BUSINESS TYPE ACTIVITIES											87	
88	Water — Current operation								856,432	E91	856,432	88	
89	Capital outlay									G91	0	89	
90	Debt Service								188,065	F91	188,065	90	
91	Sewer and sewage disposal — Current operation								1,167,153	E80	1,167,153	91	
92	Capital outlay									G80	0	92	
93	Debt Service								213,750	F80	213,750	93	
94	Electric — Current operation									E92	0	94	
95	Capital outlay									G92	0	95	
96	Debt Service									F92	0	96	
97	Gas Utility — Current operation									E93	0	97	
98	Capital outlay									G93	0	98	
99	Debt Service									F93	0	99	
100	Parking — Current operation									E60	0	100	
101	Capital outlay									G60	0	101	
102	Debt Service									F60	0	102	
103	Airport — Current operation									E01	0	103	
104	Capital outlay									G01	0	104	
105	Debt Service									F01	0	105	
106	Landfill/Garbage — Current operation								1,242,431	E81	1,242,431	106	
107	Capital outlay									G81	0	107	
108	Debt Service									F81	0	108	
109	Hospital — Current operation									E36	0	109	
110	Capital outlay									G36	0	110	
111	Debt Service									F36	0	111	
112	Transit — Current operation									E94	0	112	
113	Capital outlay									G94	0	113	
114	Debt Service									F94	0	114	
115	Cable TV, telephone, Internet — Current operation									E03	0	115	
116	Capital outlay									G03	0	116	
117	Housing authority — Current operation									E50	0	117	
118	Capital outlay									G50	0	118	
119	Debt Service									F50	0	119	
120	Storm water — Current operation									E80	0	120	
121	Capital outlay									G80	0	121	
122	Debt Service									F80	0	122	
123	Other business type — Current operation									E89	0	123	
124	Capital outlay									G89	0	124	
125	Debt Service									F89	0	125	
126	Internal service funds — Specify											126	
127											0	127	
128											0	128	
129	TOTAL BUSINESS TYPE ACTIVITIES							3,667,831			3,667,831	129	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF Waverly		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	5,412,674	2,706,055	110,229	3,640,365	4,186,435	0	16,055,758	3,667,831		19,723,589	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	1,166,098	1,207,135			303,447		2,676,680	1,109,168		3,785,848	132
133	Internal TIF loans/repayments and transfers out			1,371,526				1,371,526			1,371,526	133
134								0			0	134
135	TOTAL OTHER FINANCING USES	1,166,098	1,207,135	1,371,526	0	303,447	0	4,048,206	1,109,168		5,157,374	135
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	6,578,772	3,913,190	1,481,755	3,640,365	4,489,882	0	20,103,964	4,776,999		24,880,963	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable							0			0	140
141	Restricted	999,081	411,264		123,169	441,879	200,000	2,175,393			2,175,393	141
142	Committed							0			0	142
143	Assigned							0			0	143
144	Unassigned	2,296,128	1,170,749	318,280		173,957	313,603	4,272,717			4,272,717	144
145	Total Governmental	3,295,209	1,582,013	318,280	123,169	615,836	513,603	6,448,110			6,448,110	145
146	Proprietary								3,613,244		3,613,244	146
147	Total ending fund balance June 30, 2018	3,295,209	1,582,013	318,280	123,169	615,836	513,603	6,448,110	3,613,244		10,061,354	147
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	9,873,981	5,495,203	1,800,035	3,763,534	5,105,718	513,603	26,552,074	8,390,243		34,942,317	148
149												149

Part III		INTERGOVERNMENTAL EXPENDITURES CITY OF Waverly														
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.																
Purpose		Amount paid to other local governments						Purpose		Amount paid to State						
Correction.....		M05 \$						Highways.....		L44 \$						
Health.....		M32						All other.....		L89 \$						
Highways.....		M44														
Transit subsidies.....		M94														
Libraries.....		M52														
Police protection.....		M62														
Sewerage.....		M80														
Sanitation.....		M81														
All other.....		M89 \$														
Part IV		SALARIES AND WAGES														
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																
										Amount - Omit cents						
Total salaries and wages paid.....										2009 \$		4,949,766				
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED														
A. Long-term debt		Debt during the fiscal year				Debt Outstanding - JUNE 30, 2018						Interest paid this year				
Purpose		Debt outstanding JULY 1, 2017 (a)		Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)				Revenue (f)		Other (g)
1. Water utility		19U \$ 2,121,035	29U \$	39U \$ 377,069	49U \$ 508,966	49U \$	49U \$	49U \$ 1,235,000	49U \$	49U \$	49U \$	49U \$	49U \$	49U \$	49U \$	49U \$
2. Sewer utility		19U 2,563,965	29U	39U 337,931	49U 721,034	49U	49U	49U 1,505,000	49U	49U	49U	49U	49U	49U	49U	49U
3. Electric utility		19U	29U	39U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U
4. Gas utility		19U	29U	39U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U
5. Transit-bus		19U	29U	39U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U
6. Industrial Revenue		19T	24T	34T		44T	44T		44T	44T		44T	44T		44T	44T
7. Mortgage revenue		19T	24T	34T		44T	44T		44T	44T		44T	44T		44T	44T
8. TIF revenue		19U 6,550,000	29U	39U 955,000	49U	49U 5,595,000	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U
9. Other-Specify		19U	29U	39U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U
10. GO		19U 10,670,000	29U 2,115,000	39U 1,755,000	49U 11,030,000	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U
11. Parking		19U	29U	39U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U
12. Airport		19U	29U	39U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U
13. Stormwater		19U	29U	39U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U
14. Section 108		19U	29U	39U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U	49U
Total long-term debt		21,905,000	2,115,000	3,425,000	12,260,000	5,595,000	2,740,000	0	282,845							
B. Short-term debt		Amount - Omit cents														
Outstanding as of JULY 1, 2017		61V \$ 298,557														
Outstanding as of JUNE 30, 2018		64V \$ 188,808														
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS														
Assessed Valuations by Levy Authority and County, AY2016/FY2018																
Actual valuation -- January 1, 2016																
		\$		736,219,159		x .05 = \$		36,810,958								
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018														
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)						
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01 \$		W31 \$		W61		10,061,354		10,061,354						
REMARKS		V98														